

UNITED STATES MARINE CORPS
Supply School
Marine Corps Combat Service Support School
PSC 20041
Camp Lejeune, North Carolina 28542-0041

ESIDC 0305
JUN 99

STUDENT OUTLINE

CASH COLLECTIONS

LEARNING OBJECTIVES:

TERMINAL LEARNING OBJECTIVES:

1. Given instances of the sale of Packaged Operational Rations (PORs), NAVMC 10298, NAVCOMPT 2277, and the references, process cash meal payments, in accordance with DOD 7000.14-R, MCO 10110.40_, MCO P10110.14_, and UM 4400-124. (3043.09.01)
2. Given instances of collections of public funds, NAVMC 10298, NAVMC 6, NAVCOMPT 2114, NAVMC 604/604B, NAVCOMPT 2277, and the references, verify the processing of cash collection vouchers, in accordance with DOD 7000.14-R, MCO P10110.14_, MCO P4400.150_, UM 4400-124, and UM 4400-15. (3043.09.03)
3. Given instances of collections of public funds, NAVMC 10298, NAVMC 6, NAVCOMPT 2114, NAVMC 604,604B, NAVCOMPT 2277, and the references, process cash collection vouchers, in accordance with DOD 7000.14-R, MCO P10110.14_, MCO P4400.150_, UM 4400-120, UM 4400-124, and UM 4400-15. (3043.09.04)

ENABLING LEARNING OBJECTIVES:

1. Given a written situation pertaining to the duties of the authorized custodian, a list of requirements, and the reference, select from a list the requirements of the authorized custodian, in accordance with UM 4400-124. (3043.09.01a)
2. Given a written situation pertaining to collected funds for turn-in, a list of documents, and the reference, select the appropriate action of the authorized custodian, in accordance with UM 4400-124. (3043.09.03a)

OUTLINE

1. AUTHORIZED CUSTODIAN

- a. General. An Authorized Custodian is an individual appointed by the Commanding

Officer to collect official funds. This person will not be responsible for any other funds collected. For example, MWR events, hail and farewell gifts, and Marine Corps ball fundraisers. **Refer to UM 4400-124 page 3-6-9 for the duties of the primary and alternate custodians.**

b. Requirements. Regardless if the individual is the **primary** or **alternate** custodian the following will be accomplished:

(1) Each custodian is appointed in writing by the Commanding Officer. **An example can be found in UM 4400-124 page 3-6-57.**

(2) Endorsement of the appointment letter by each custodian. **An example can be found in UM 4400-124 page 3-6-59.**

(3) That a safe and cash box has been assigned to each appointed custodian for his or her exclusive use. The combination to the safe is only known by the respective custodian and changed every six (6) months or with relief of the cash custodian. The safe will be bolted to the deck or secured in a way that the safe is immovable.

(4) All documentation for the collection of funds is correct.

(5) All funds are turned in to a disbursing office. Per NAVCOMPT Manual, Volume IV, public funds will be turned in: daily when practical, twice weekly when daily deposit is impractical and funds exceed \$200.00, weekly when daily deposit is impractical and funds are less than \$200.00, always on the final working day of the month regardless of normal frequency.

2. AUDIT AND VERIFICATION OFFICER

a. General. The audit and Verification Officer will be appointed in writing by the Commanding Officer. This individual will not be directly associated with the collection of public funds. **Refer to UM 4400-124 page 3-6-61 for an example of the appointment letter.**

b. Responsibilities. The verification officer should be familiar with current directives, which pertain to the handling, turn in, cash sales procedures, and the safekeeping of public funds, prior to any audit or verification

c. Report. The Audit and Verification Officer will prepare and submit to the Commanding Officer the report of the results of the surprise audits and verification. A copy will also be furnished to the authorized custodian. These surprise inspections **must** be completed at least **quarterly**.

3. PROCESSING CASH MEAL PAYMENT SHEETS

a. General. As we have learned in phase one of this course, one of our

responsibilities will be to collect funds for the sale of POR's to those who are not authorized PORs or contract meals on an in-kind basis.

b. Procedures. Officers and enlisted personnel drawing subsistence allowance are not authorized to receive POR's and contract meals on an in-kind basis, but may be sold meals at current prices (as prescribed by the current MCBul 10110). When NAVMC 10298 is used for sale of PORs and contract meals, it shall be signed by the mess cashier and authorized custodian in the appropriate blocks. The unit supply officer or company I-I RO (for units geographically dispersed from the battalion supply account) shall sign in the block designated for "Collection Agent."

c. Filing. The original copy of the NAVMC 10298 shall be retained by the authorized custodian as supporting documentation for the Voucher for Disbursement and/or Collection (NAVCOMPT 2277). The green copy of the NAVMC 10298 shall be forwarded to the unit supply officer/chief to drop applicable PORs from unit property records (NAVMC 708).

d. Cash. Funds collected from the sale of PORs shall be turned in to the disbursing office using the NAVCOMPT 2277.

4. VOUCHER FOR DISBURSEMENT AND/OR COLLECTION

a. General. As stated before, the Authorized Custodian is responsible for the turn in of funds to disbursing. To accomplish this the Voucher for Disbursement and/or Collection (NAVCOMPT 2277) must be prepared.

b. Supporting Documents. The below listed documents serve as supporting documentation for the NAVCOMPT 2277 and the collection of funds for each category.

<u>Category</u>	<u>Supporting doc for NAVCOMPT 2277</u>
Sale of PORs	NAVMC 10289
Reimbursement for lost equipment	NAVMC 6

b. Format. **Refer to UM 4400-124 page 3-6-51 for an example of the NAVCOMPT 2277.**

5. FILING/RETENTION

a. Appointment Letters. Authorized custodians' appointment letters along with the endorsements will be filed in the permanent file of the activity for a period not less than five (5) years after which the custodian ceases to serve.

b. Cash Meal Payment Sheet (NAVMC 10298). The NAVMC 10298 will also be maintained in the voucher file with all supporting documentation for a period of five (5) years.

c. NAVCOMPT 2277. Records of the collection of funds and deposit of funds with the disbursing officer will be kept for five (5) years.

REFERENCES:

1. DOD 7000.14-R
2. MCO 10110.40_
3. MCO P10110.14_
4. MCO P4400.150_
5. UM 4400-124
6. UM 4400-120
7. UM 4400-15